

**Curriculum Vitae  
for  
Valerie Catanzaro**  
290 Broadway, 4<sup>th</sup> Floor  
New York, NY 10007

Revenue Agent

**EDUCATION:**

<b>2014</b>	Foreign Trusts and Other Offshore Entities Training
<b>2014</b>	Special Enforcement Training
<b>2003</b>	Tax Trial Summary/Expert Witness Training
<b>2002</b>	Abusive Tax Promotion Training
<b>2000</b>	Classroom Instructor Training
<b>1991 -1997</b>	Revenue Agent Training Phase I-V, Basic Instructor Training
<b>1982</b>	St. John's University, NY, B.S. Degree: Accounting

**EXPERIENCE:**

**A. Technical**

<b>2014 – Present</b>	<b>Revenue Agent, SBSE Special Enforcement Program (SEP), New York</b> Work as senior technician/fraud specialist in the Special Enforcement program (SEP). Assist SEP Agents and Criminal Investigation (CI) in their development of fraud cases. Duties also include working with CI on grand jury investigations and subsequent criminal trials, testifying as an expert/summary witness at trial, and participating in plea agreements and criminal restitution calculations. Mentor junior SEP and General Program revenue agents when preparing for trial. Deliver basic SEP training and Criminal Expert and Summary Witness Training. Develop curriculum and serve as an instructor for local and national revenue agent training. Act in the capacity of subject matter expert for whistleblower claims, criminal restitution, and civil disposition of criminal cases.
<b>2004-2014</b>	<b>Revenue Agent, SBSE Special Enforcement Program, New York</b> Worked a variety of fraud cases with CI including international, white collar crime, public corruption, abusive promoter schemes, identity theft and tax refund fraud. Serve as a mentor to Special Agents on tax law issues. Served as a summary and/or expert witness in criminal trials at the request of CI, the US Attorney's office, IRS counsel and the Department of Justice (DOJ). Prepare all required work papers and schedules for trial.

- 2002-2004**      **Revenue Agent, Abusive Tax Avoidance Transactions, New Jersey**  
Specialized in abusive tax avoidance transactions. Submitted several promoter fraud referrals resulting in successful investigations and injunctions. Conducted audits of taxpayers who participated in tax shelter transactions. Authored informational training materials for abusive tax avoidance transaction.
- 1991-2004**      **Revenue Agent, General Program, New Jersey**  
Conducted independent field examinations of a wide range of income tax returns including individuals, small and mid-size business, corporations, S corporations and partnerships to determine a substantially correct tax liability. Examinations involved tax law of substantial variety and complexity. Specialized in abusive tax avoidance transactions. Submitted several promoter fraud referrals resulting in successful investigations and injunctions. Possess IRS instructor training certification and lead instructor training. Authored informational training materials for abusive tax avoidance transaction.
- B. Trial**
- 2018**      **U.S. vs. Ibrahim Issa – Bribing a Public Official, Title 18, Section 201(b)(1)(A) & (B) and 2; Theft of Government Funds, Title 18, Section 641 and 2; Tax Conspiracy, Title 18, Section 371; Tax Evasion, Title 26, Section 7201; Aiding in the Preparation of False Corporate Returns, Title 26, Section 7206(2); Subscribing to False individual Income Tax Returns, Title 26, Section 7206(1)**  
Member of prosecution team. Mentored and prepared Revenue Agent summary witness to testify. Chief Judge Colleen McMahon, United States District Court for the Southern District of New York.
- 2018**      **U.S. vs. Rebecca Bayuo – Aiding in the Preparation of False Returns, Title 26, Sections 7206(2); Theft of Government Funds, Title 18, Section 641 and 2; Identity Theft, Title 18, Section 1028(a)(1), 1028(b) and 2; Subscribing to False Individual Income Tax Returns, Title 26, Section 7206(1)**  
Testified as a summary witness. Judge John G. Koeltl, United States District Court for the Southern District of New York.
- 2018**      **U.S. vs. Joseph Scali – Mail Fraud, Title 18, Section 1341; Structuring to Evade Currency Transaction Reports, Title 31, Section 5324(a)(3); False Statements, Title 18, Section 1001; Corrupt Endeavor to Obstruct and Impede the Internal Revenue Laws, Title 26, Section 7212(a); Tax Evasion, Title 26, Section 7201; Obstruction of Justice, Title 18, Section 1503; Perjury, Title 18, Section 1623**  
Testified as a summary witness. Judge Nelson S. Roman, United States District Court for the Southern District of New York.

- 2016**                    **U.S. vs. Williasteina Jacobs – Aiding in the Preparation of False Returns, Title 26, Sections 7206(2)**  
Testified as an expert witness. Judge William F. Kunz II, United States District Court for the Eastern District of New York.
- 2013**                    **U.S. vs. Paul M. Daugerdas & Denis Field – Tax Conspiracy, Title 18, Section 371; Tax Evasion, Title 26, Section 7201; Corrupt Endeavor to Obstruct and Impede the Internal Revenue Laws, Title 26, Section 7212(a); Mail Fraud, Title 18, Section 1341**  
Retrial after verdicts were set aside due to juror perjury and misconduct. Testified as a summary witness. Judge William H. Pauley III, United States District Court for the Southern District of New York.
- 2011**                    **U.S. vs. Ronald Ottaviano & Michael Balice– Conspiracy to Defraud the US, Title 18, Section 371; Engaging in Monetary Transactions in Property Derived from Specific Unlawful Activity, Title 18, Section 1341**  
Testified as a fact witness. Judge William J. Martini, United States District Court for the District of New Jersey.
- 2011**                    **U.S. vs. Paul M. Daugerdas, Erwin Mayer, Donna Guerin, Denis Field, Raymond Brubaker & David Parse– Tax Conspiracy, Title 18, Section 371; Tax Evasion, Title 26, Section 7201; Corrupt Endeavor to Obstruct and Impede the Internal Revenue Laws, Title 26, Section 7212(a); Mail Fraud, Title 18, Section 1341**  
Testified as a summary witness. Judge William H. Pauley III, United States District Court for the Southern District of New York. Verdicts were set aside due to juror perjury and misconduct.
- 2010**                    **U.S. vs. John B. Ohle III & William E. Bradley – Conspiracy to Defraud the US and Commit Wire Fraud, Title 18, Section 371; Tax Evasion, Title 26, Section 7201**  
Testified as a summary witness. Judge Jed S. Rakoff, United States District Court for the Southern District of New York.
- 2009**                    **U.S. vs. Robert Coplan, Martin Nissenbaum, Richard Sharpiro & Brian Vaughn – Conspiracy to Defraud the US by Impeding the IRS, Evading Taxes and Making Materially False Statements in Matters under US Jurisdiction, Title 18, Section 371; Tax Evasion, Title 26, Section 7201**  
Did not need to take the stand as a summary witness. Defense stipulated to documents to be introduced during my testimony. Judge Sidney H. Stein, United States District Court for the Southern District of New York.

**2008** **U.S. vs. John Larson, Robert Pfaff, Raymond J. Ruble & David Greenberg – Conspiracy, Title 18, Section 371; Tax Evasion, Title 26, Section 7201**

Did not need to take the stand as a summary witness. Defense stipulated to documents to be introduced during my testimony. Judge Lewis a. Kaplan, United States District Court for the Southern District of New York.

### **C. Teaching**

<b>2020</b>	Revenue Agent Corporate Taxation
<b>2019</b>	Revenue Agent Basic Tax 1
<b>2019</b>	Criminal Tax Trial Summary/Expert Witness Training
<b>2018</b>	Revenue Agent Pass-Through Entity Training
<b>2018</b>	Criminal Tax Trial Summary/Expert Witness Training
<b>2017</b>	Revenue Agent Corporate Taxation
<b>2016</b>	Revenue Agent Basic Tax 2
<b>2015</b>	Special Enforcement Training for Revenue Agents
<b>Ongoing</b>	Presentations on trending tax issues and court cases

### **AWARDS:**

Federal Executive Board Gold Medal Winner	
Outstanding Technical Performer	2004
IRS SBSE Director's Award	2005
DOJ Tax Division AAG Special Contribution Award	2005
IRS LB&I Commissioners Award	2011
Criminal Investigation Chief's Investigative Excellence Award	2014
IRS Commissioner's Award	2014
IRS Deputy Commissioner's Award	2014
Criminal Investigation Chief's Investigative Excellence Award	2019

### **MEMBERSHIPS:**

Association of Certified Fraud Examiners